

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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HOUSE BILL 845

Short Title: Exempt Property Owned or Leased by Tribe. (Public)

Sponsors: Representatives West and Hager (Primary Sponsors).

For a complete list of Sponsors, refer to the North Carolina General Assembly Web Site.

Referred to: Rules, Calendar, and Operations of the House.

April 15, 2015

A BILL TO BE ENTITLED

AN ACT TO EXEMPT REAL AND PERSONAL PROPERTY LOCATED ON TRIBAL
LANDS FROM PROPERTY TAX REGARDLESS OF OWNERSHIP.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-275 is amended by adding a new subdivision to read:

"§ 105-275. **Property classified and excluded from the tax base.**

The following classes of property are designated special classes under Article V, Sec. 2(2),
of the North Carolina Constitution and are excluded from tax:

...

(48) Real and personal property located on lands held in trust by the United
States for the Eastern Band of the Cherokee Indians, regardless of
ownership."

SECTION 2. This act is effective for taxes imposed for taxable years beginning on
or after July 1, 2015.

